FISCAL NOTE

HB 2352 - SB 2351

January 30, 2004

SUMMARY OF BILL: Provides for any disabled veteran whose disability resulted from having been a prisoner of war to qualify for tax relief rather than just those who were prisoners for at least 30 days.

ESTIMATED FISCAL IMPACT:

Increase State Expenditures - Less than \$15,000 Beginning FY 05-06

Estimate assumes:

- Provisions apply to tax years beginning January 1, 2005.
- Approximately 15 additional disabled veterans would qualify with an average tax relief payment of less than \$1.000 each.

CERTIFICATION:

This is to duly certify that the information contained herein is true and correct to the best of my knowledge.

James W. White, Executive Director